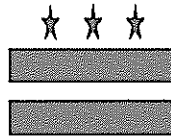


**GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS
OFFICE OF THE ZONING ADMINISTRATOR**



The Zoning Administrator's Report on The George Washington University's Student Count Audit

INTRODUCTION

The Department of Consumer and Regulatory Affairs' Office of the Zoning Administrator (OZA) contracted with Walker & Company, LLP to conduct an audit of The George Washington University's (GWU) student head count.¹ Walker and Company recently completed the requested audit and provided its findings to the OZA. The results of this audit are attached as Appendix A to this report.

The purpose of the report below is to:

- 1) provide background on the reasons DCRA commissioned an audit of The GWU student count;
- 2) explain the methodology used in performing the audit;
- 3) share the audit's results;
- 4) assess The GWU's compliance with its approved campus plan²; and,
- 5) request Zoning Commission guidance in conducting future student counts in the District of Columbia.

BACKGROUND

The Board of Zoning Adjustment approved the current GWU campus plan in 2001. Among other things, this campus plan contained a condition that limits GWU enrollment to 20,000 students annually (student full-time equivalents are further capped at 16,553)³. The campus plan also restricts the head count and full-time equivalents for faculty and staff, but, these numbers were not subject to the audit as will be explained below.

The campus plan described above remains in effect for three more years. However, the neighboring community and Advisory Neighborhood Commission 2A (ANC) have raised

¹ The District of Columbia's Zoning Regulations authorize the Mayor to administer and enforce the Zoning Regulations. The Zoning Administrator of the Department of Consumer and Regulatory Affairs (DCRA) is the Mayor Designee to perform this duty. 11 DCMR 3200.1 (2003).

² This portion of the compliance report will address Condition No. 8 and the results of the recently completed audit of the University's figures used in the student head count.

³ BZA Order #16553-I, Appendix. For an explanation of the full-time equivalents (FTE) see the Audit report's explanation in note 1.

ongoing concerns about GWU's impact on the residential neighborhood, especially with regard to the number of students. Based on these concerns, the DC Office of Planning, as well as the ANC and the Foggy Bottom Association⁴ (FBA) have requested that the OZA audit the University's enrollment numbers.

The OZA responded to these audit requests by meeting with Foggy Bottom Association representatives and then reviewing numerous related news articles, correspondence and ANC resolutions to gain a clear understanding of the concerns. OZA staff also met with GWU representatives to understand the University's current student counting strategies and explain why an audit was necessary.

The information collected during these meetings provided the basis for a draft scope of work for use in selecting an auditor. The OZA also discussed the draft scope of work with GWU representatives and carefully considered all comments. All of the responses that we received were instructive; however, the OZA only included recommendations for scope of work changes that would result in a fair, clean, and unbiased audit.

The OZA then included the final scope of work in requests for bids from auditing firms. In selecting an audit firm, the OZA solicited bids from several audit firms which the University had indicated did no work for the University. Two firms submitted bids and the firm of Walker & Company, LLP was awarded the contract to audit the GWU student count. DCRA paid for the audit.

The ANC and FBA asked the OZA to also audit the numbers for faculty and staff. However, the understanding between the OZA, the Office of Planning and GWU was that the audit would only involve the student head count. In addition, the auditor raised practical concerns about how an audit of faculty and staff would be conducted since GWU does not maintain a set record date of employment for faculty and staff as it does for the student count.⁵

METHODOLOGY

The GWU student count audit consisted of two core considerations: 1) what constitutes a 'student' and 2) verification of the student count numbers provided by GWU were accurate?

The approved GWU Campus Plan does not clearly define what constitutes a 'student'. However, a clear purpose of the Campus Plan under the Zoning Regulations is to minimize a university's impact on the use of land in the residentially zoned neighborhood by limiting the number of students.

To determine the total number of students GWU has used the criteria required by the US Department of Education's National Center for Education Statistics (NCES)⁶. GWU then subtracts students that it believes have no impact on the Foggy Bottom neighborhood, such as

⁴ An incorporated membership organization for residents of the Foggy Bottom and West End neighborhoods

⁵ See recommendation section at the end of this report.

⁶ <http://www.nces.ed.gov/ipeds/>

students enrolled at other campuses with no courses at the Foggy Bottom campus. GWU also excludes students counted under its Mt. Vernon College Campus Plan. GWU has used this methodology since the beginning of the current Campus Plan. There is no indication that this methodology has been challenged by the Zoning Commission, the Board of Zoning Adjustment, or previous Zoning Administrators.

The audit report explains GWU's enrollment methodology and its definitions. The audit report also explains how GWU counts students at its Mount Vernon College campus and its faculty and staff who are enrolled in courses at Foggy Bottom.

In the scope of work the Zoning Administrator specifically directed the auditor to determine if there are any other categories of students not included in either GWU's overall enrollment counts or in the Foggy Bottom total student head count. The auditor was also directed to seek numbers of other persons attending educational activities at GWU but who are not enrolled.

Finally, the auditor investigated the source of the numbers of students who are subtracted from the Foggy Bottom Total Student Body Head Count. These include those students counted in the Mount Vernon College Campus Plan⁷, Study Abroad Students and Continuous Enrollment Students. Study Abroad Students are those not on campus and Continuous Enrollment Students are those enrolled only for administrative purposes, but not registered for or taking any creditable courses.

AUDIT RESULTS

Using the NCES methodology described above, the Auditor confirmed that the numbers provided by GWU for the Fall of 2005 and the Spring of 2006 are, with four very minor adjustments,⁸ accurately reflected by GWU in its reports to the DC Office of Zoning.

The Auditor also reported on other possible 'students' not included in the count. As a member of the Consortium of Universities of the Washington Metropolitan Area, GWU allows other member universities' students to enroll in GWU courses. In Fall 2005, 163 non-GWU students (with a full time equivalent of 46) attended classes at the Foggy Bottom campus. In Spring 2006, 143 non-GWU students (with a full time equivalent of 38) attended classes at Foggy Bottom.

The School Without Walls (SWW), a DC public high school located within the boundaries of the campus plan, has a relationship with GWU that allows SWW students and faculty to attend classes at GWU. In the Fall 2005 and Spring 2006, there were, respectively, 28 and 25 SWW

⁷ BZA Order #16505

⁸ Because of rounding and tabulation errors, the summarization of students accounted for under the Mount Vernon Campus Plan in Spring 2006 resulted in one less student in that category. The rounding in the calculation of the full-time equivalent of part-time students in the calculation of Foggy Bottom Total Full-Time Equivalent resulted in thirteen fewer students in Fall 2005 and twenty-four fewer students in Spring 2006 (reflected in both the upper and lower tables on page 2 of the Audit Report).

students and faculty taking courses on the Foggy Bottom campus. These persons would be in the neighborhood in any event.

The audit also found that continuing or adult education occurs at a commercially zoned area outside the campus plan boundaries.


Alumni and neighbors auditing courses totaled 108 persons (with an FTE of 30) in Fall 2005 and 153 (with an FTE of 45) in Spring 2006.

The use of the NCES methodology is a reasonable standard and has not been questioned by the Board of Zoning Adjustment or the Zoning Commission. The Audit shows that GWU is in compliance with the student number limits contained in Condition #8.

RECOMMENDATION

While the current methodology can be considered reasonable, I recommend the Zoning Commission further refine and clarify the definition and methodology for conducting future head counts. The purpose for the campus plan is to protect the residential neighborhood by limiting the number of students, all students physically present in the neighborhood by attending courses at the Foggy Bottom campus should be counted. On the other hand faculty and staff who are enrolled as students are now counted twice. In clarifying the definition and methodology, the Mount Vernon College students attending classes at Foggy Bottom should be included in the Foggy Bottom head count (even if included in the Mount Vernon College campus plan), while the faculty and staff at the Foggy Bottom campus who are enrolled as students should be counted only once.

Even with the inclusion of numbers based upon this recommendation, the University would be in compliance with the cap on Total Student Body Head Count for both Fall 2005 and Spring 2006. For the full-time equivalent student count, the University would be in compliance for the Spring 2006 count.



Bill Crews, Zoning Administrator

September 14, 2006

The audit report is attached.



Walker & Company, LLP
Assurance, Business and Advisory Services

August 25, 2006

Bill Crews, Zoning Administrator
Department of Consumer and Regulatory Affairs
Government of the District of Columbia
941 North Capitol Street, NE
Washington, DC 20002

Dear Mr. Crews:

Enclosed is our completed report related to our examination of census data for The George Washington University (the University) covering Fall 2005 and Spring 2006.

As we have discussed, our firm has not performed work for the University and we are thus independent in performing our examination. We appreciate the opportunity to be of service to the Government of the District of Columbia. Please let me know should you have any questions or require any additional information.

Sincerely,

Michael D. Ward, CPA
Partner

Enclosures



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THE GEORGE WASHINGTON UNIVERSITY

FALL 2005 AND SPRING 2006 CENSUS DATA

and

Independent Accountant's Report



Walker & Company, LLP
Assurance. Business and Advisory Services

THE GEORGE WASHINGTON UNIVERSITY
FALL 2005 AND SPRING 2006 CENSUS DATA

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Walker & Company, LLP
Assurance, Business and Advisory Services

Independent Accountant's Report

To the Zoning Administrator
Department of Consumer and Regulatory Affairs
Government of the District of Columbia

We have examined the Fall 2005 and Spring 2006 Census Data submitted by The George Washington University (the University) to the District of Columbia Office of the Zoning Administrator. The University is responsible for the census data. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the classification of students in the enrollment methodology used by the University to report on compliance with the Foggy Bottom Campus Plan Order and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Four of the amounts shown in the accompanying Census Data were adjusted by the University for rounding and tabulation errors based on the enrollment methodology (see Note 1) as compared to those initially filed by the University. The summarization of students accounted for under the Mount Vernon Campus Plan Order (see Note 3) in Spring 2006 resulted in one less student in that category. The rounding in the calculation of the full-time equivalent of part-time students in the calculation of Foggy Bottom Total Full-Time Equivalent resulted in thirteen fewer students in Fall 2005 and twenty-four fewer students in Spring 2006. We concur with these adjustments.

In our opinion, the Census Data referred to above presents, in all material respects, the classification of students based on the enrollment methodology included in Note 1.

Walker & Company, LLP

August 9, 2006

**The George Washington University (GW) Census Data
Determination of Foggy Bottom Total Student Body Head Count
for Fall 2005 and Spring 2006 (as adjusted)**

	<u>Fall 2005</u>	<u>Spring 2006</u>
Total GW Student Body Head Count	24,099	23,295
less: Students not enrolled in courses at either the Foggy Bottom or Mount Vernon campuses	<u>3,781</u>	<u>3,925</u>
Foggy Bottom/Mount Vernon Total Student Body Head Count	20,318	19,370
less: Study Abroad Students	262	674
Continuous Enrollment Students	329	325
Mount Vernon Students (see Note 3)	<u>925</u>	<u>847</u>
Foggy Bottom Total Student Body Head Count	<u>18,802</u>	<u>17,524</u>
	<u>Fall 2005</u>	<u>Spring 2006</u>
Foggy Bottom Total Student Body Full-Time Equivalent	16,230	15,001

**The George Washington University (GW) Census Data
Determination of Foggy Bottom Full-Time Undergraduate Head Count
for Fall 2005 and Spring 2006 (as adjusted)**

	<u>Fall 2005</u>	<u>Spring 2006</u>
Foggy Bottom/Mount Vernon Total Student Body Head Count	20,318	19,370
less: All Graduate Students	7,332	6,853
All First Professionals (JD's and MD's)	2,318	2,272
All Part-Time Undergraduates	247	382
Non-Degree Students	756	666
Full-Time Undergraduates Study Abroad	259	660
Undergraduate Continuous Enrollment	75	104
Full-Time Undergraduates accounted for under the Mount Vernon Campus Plan Order, including both resident and non-resident students.	<u>792</u>	<u>712</u>
Foggy Bottom Full-Time Undergraduate Head Count	<u>8,539</u>	<u>7,721</u>

See notes to census data and accountant's report

THE GEORGE WASHINGTON UNIVERSITY
NOTES TO CENSUS DATA
Fall 2005 and Spring 2006

1. Enrollment Methodology

The George Washington University (GW) defines the Total GW Student Body Head Count as all students, full-time and part-time, undergraduate, graduate and non-degree, enrolled in a creditable course at GW at the Foggy Bottom Campus, the Mount Vernon Campus, the Virginia Campus and other locations or via distance education. This total is reported to the U.S. Department of Education through the Integrated Post-Secondary Education Data System (IPEDS), the standard reporting mechanism for United States institutions of higher education. IPEDS defines those who are included and excluded from the official student enrollment counts.

GW derives the On Campus (Foggy Bottom/Mount Vernon) Total Student Body Head Count by extracting from the Total GW Student Body Head Count students who take courses at the Foggy Bottom or Mount Vernon campuses. Campus location is determined by the geographic designation for each course in which a student is enrolled.

GW derives the Foggy Bottom Total Student Body Head Count by subtracting from On Campus Total Student Body Head Count (i) students who are enrolled in a study program outside of the United States for the semester ("Study Abroad"), (ii) students who are taking no courses but are enrolled for administrative purposes allowing the student to maintain good standing for graduation ("Continuous Enrollment"), and (iii) students accounted for under the Mount Vernon Campus Plan Order (BZA Order 16505), ("Mount Vernon Students").

GW derives the Foggy Bottom Total Student Body Full Time Equivalent by counting students included in the Foggy Bottom Total Student Body Head Count once for each full-time student and as a fraction of full-time for a part-time student. The part-time student fraction is based on the number of credit hours constituting a full-time program for each classification of students. For undergraduates and non-degree students, a full-time program is 12 credit hours (thus a student taking 6 credit hours is counted as 0.5 FTE). For graduate students, a full-time program is 9 credit hours. For first professionals in the Law School, a full-time program is 12 credit hours. All first professional students in the School of Medicine and Health Sciences (MD candidates) are considered full-time.

GW derives the Foggy Bottom Full-Time Undergraduate Total Student Body Head Count by subtracting from the On Campus (Foggy Bottom/Mount Vernon) Total Student Body Head Count all graduate students, all first professionals (JD's and MD's), all part-time undergraduates (i.e. those taking fewer than 12 credit hours), non-degree students (i.e. students who take a course or more for credit, but are not in degree programs, such as working professionals taking courses for enrichment), full-time undergraduates studying abroad, undergraduates in continuous enrollment, and full-time undergraduates accounted for under the Mount Vernon Campus Plan Order.

THE GEORGE WASHINGTON UNIVERSITY
NOTES TO CENSUS DATA
Fall 2005 and Spring 2006

1. Enrollment Methodology (continued)

Students enrolled at GW and included in the Total GW Student Body Head Count reported through IPEDS are tracked among the elements contained in the Banner system, GW's enterprise-wide database application from which the census data has been drawn. Attendees of any seminars and conferences who are not enrolled in a GW course are not maintained in the database and not reported to the U.S. Department of Education because they are not included in the IPEDS definition of students enrolled in creditable courses. There are no counts available for such attendees and they are thus excluded from the census data presented here and in the semi-annual reports to the Office of the Zoning Administrator.

2. Definitions

Student	An individual enrolled at GW as either an undergraduate, graduate, first professional (JD's and MD's), or any person enrolled in a creditable course offered by GW (e.g. foreign exchange and other non-degree students).
Enrollment	Students who are registered in at least one creditable course at GW are considered enrolled at GW.
Full Time Equivalent (FTE)	The number of full-time students (undergraduate, graduate, first professional and non-degree) and the total credit hours taken by part-time (including continuing research) students in each category divided by the relevant credit hours to be considered full-time (9 for graduate students and 12 for all others). All MD students are considered full-time.
Study Abroad	Students studying outside of the United States during the reporting period who pay full tuition and register for credit courses through GW. These students are considered to be in an affiliated program and are included in the students reported to the U.S. Department of Education. Students studying abroad in a non-GW program who pay only a nominal fee to GW are considered to be in an unaffiliated study abroad program and are excluded from the total student body under the IPEDS definition.
Continuous Enrollment	Students who are enrolled for administrative purposes but are not registered for, or taking any creditable courses.

THE GEORGE WASHINGTON UNIVERSITY
NOTES TO CENSUS DATA
 Fall 2005 and Spring 2006

3. Mount Vernon Campus Plan

In addition to the George Washington University Foggy Bottom Campus Plan, Years 2000 through 2009, the University has a separate campus plan for its campus at the Mount Vernon College. By order of the Board of Zoning Adjustment, the Mount Vernon Campus Plan was approved subject to several conditions, including that the student population shall not exceed 1,000 full-time equivalent students or a total student body head count of 1,500; and that the proportion of non-resident to resident students enrolled in regular day-schedule course will not exceed approximately 50 percent at any time during the life of the campus plan. All students enrolled in a course at the Mount Vernon campus are thus accounted for under the Mount Vernon Campus Plan Order (BZA Order 16505).

Students accounted for under the Mount Vernon Campus Plan Order may attend classes at other campuses as well. The percentage distribution of courses taken by such students on the Foggy Bottom Campus is as follows:

<u>Share of Courses on Foggy Bottom Campus</u>	<u>Fall 2005</u>		<u>Grand Total</u>
	<u>Mount Vernon Commuter/Non-resident *</u>	<u>Mount Vernon Resident</u>	
Over 75%	286	292	578
50-74%	95	105	200
25-49%	22	71	93
Under 25%	<u>41</u>	<u>13</u>	<u>54</u>
Grand Total	<u>444</u>	<u>481</u>	<u>925</u>

<u>Share of Courses on Foggy Bottom Campus</u>	<u>Spring 2006</u>		<u>Grand Total</u>
	<u>Mount Vernon Commuter/Non-resident *</u>	<u>Mount Vernon Resident</u>	
Over 75%	288	253	541
50-74%	72	89	161
25-49%	15	67	82
Under 25%	<u>45</u>	<u>18</u>	<u>63</u>
Grand Total	<u>420</u>	<u>427</u>	<u>847</u>

*Every Mount Vernon Commuter/Non-resident takes at least one course at the Mount Vernon campus

4. University Faculty and Staff

GW Faculty and staff may enroll in courses and are thus included in the student counts based on their degree status and number of credit hours taken. The Foggy Bottom Campus Plan is subject not only to caps on the number of student head count and full-time equivalents but to a maximum number of faculty (1,550 FTE and 2,336 head count) and staff (9,000 FTE and 10,293 head count).

THE GEORGE WASHINGTON UNIVERSITY
NOTES TO CENSUS DATA
Fall 2005 and Spring 2006

4. University Faculty and Staff (continued)

Currently, regular Foggy Bottom full time and part time faculty and staff who take one or more courses on the Foggy Bottom Campus are counted as both Foggy Bottom "students" and as Foggy Bottom "faculty" or "staff". GW considers all full time employees and all part time employees who take less than a full time course load to be primarily "employees". On the other hand, any part time employees who take a full time course load are considered primarily as "students". "Student workers", who fall into the category of "temporary employees," are considered primarily as "students," are not included in the staff counts, and should continue to be included in the student enrollment count.

All University Employees Included in Student Enrollment Counts

	Total GW Student <u>Body</u>	Foggy Bottom/ Mount <u>Vernon</u>	Foggy Bottom Student <u>Body</u>	Foggy Bottom <u>FTE</u>	Foggy Bottom FT <u>Undergraduate</u>
Original Fall 2005	24,099	20,318	18,802	16,243	8,539
Deduct Employees	627	578	576	274	4
Revised Fall 2005	23,472	19,740	18,226	15,969	8,535
Original Spring 2006	23,295	19,370	17,507	15,025	7,721
Deduct Employees	644	588	580	273	8
Revised Spring 2006	22,651	18,782	16,927	14,752	7,713

Foggy Bottom Employees Included in Student Enrollment Counts

	On Campus Foggy Bottom/ <u>Mount Vernon</u>	Foggy Bottom Student <u>Body</u>	Foggy Bottom <u>FTE</u>	Foggy Bottom FT <u>Undergraduate</u>
Original Fall 2005	20,318	18,802	16,243	8,539
Deduct Employees	489	489	231	3
Revised Fall 2005	19,829	18,313	16,012	8,536
Original Spring 2006	19,370	17,507	15,025	7,721
Deduct Employees	496	490	228	6
Revised Spring 2006	18,874	17,017	14,797	7,715

THE GEORGE WASHINGTON UNIVERSITY
NOTES TO CENSUS DATA
Fall 2005 and Spring 2006

5. Consortium of Universities

GW is a member of the Consortium of Universities of the Washington Metropolitan Area. Students of any member university may attend classes at other member universities. The U.S. Department of Education requires that such students be counted by the university in which they are enrolled (i.e. the university which confers the degree and receives tuition payments from the student). Students of other Consortium universities taking courses at the GW are thus not included in the Total GW Student Body Head Count. In Fall 2005, 97 GW Foggy Bottom students (with an FTE of 31) attended classes at other Consortium universities and 163 non-GW students (with an FTE of 46) attended classes at Foggy Bottom. In Spring 2006, 141 GW Foggy Bottom students (with an FTE of 45) attended classes at other Consortium universities and 143 non-GW students (with an FTE of 38) attended classes at Foggy Bottom.

6. School Without Walls

The School Without Walls (SWW) is a District of Columbia public high school located on District-owned property within the boundaries of GW's Foggy Bottom Campus. Under a long-standing relationship between GW and SWW, students from the high school are permitted to take courses at GW. SWW students taking such courses are included in the data reported to the US Department of Education and are thus included in the Total GW Student Body Head Count. They have not been subtracted to arrive at the reported Foggy Bottom student counts even though they would be present within the campus boundaries whether or not they take GW courses. In the Fall 2005 and Spring 2006 there were, respectively, 28 and 25 SWW students and faculty taking GW courses on the Foggy Bottom campus.

7. Adult and Continuing Education

GW formerly operated a continuing education program in a commercially-zoned area outside of the boundaries of the Foggy Bottom campus, which it has been phasing out over the past two years. During the time periods covered by the Census Data, GW offered a certificate program in Landscape Design with 17 participants in Fall 2005 and 19 participants in Spring 2006.

A separate certificate program in event management is operated under the auspices of GW's School of Business by an outside firm at the same off-campus location as the continuing education program. The in-class portion of the program consists of two-day courses mostly offered on Friday evenings and Saturdays. The short courses are geared toward professionals in the area who generally do not come to the Foggy Bottom campus during the program. The classes are offered throughout the year and at any given time there are typically no more than 15-20 students present at the off-campus facility.

THE GEORGE WASHINGTON UNIVERSITY
NOTES TO CENSUS DATA
Fall 2005 and Spring 2006

7. Adult and Continuing Education (continued)

These students are not enrolled in creditable courses and are thus required to be excluded from the data reported to the U.S. Department of Education and from the Total GW Student Body Head Count.

8. Alumni and Neighbors Auditing Courses

GW encourages alumni and neighbors from the surrounding community to visit its campus, use its resources, and audit certain courses. Those who audit courses are required to be excluded from the data reported to the U.S. Department of Education and thus are not included in the Total GW Student Body Head Count. There were 108 people (with an FTE of 30) and 153 people (with an FTE of 45) auditing courses on the Foggy Bottom campus in Fall 2005 and Spring 2006, respectively. There was one person auditing a course on the Mount Vernon campus in each period.